

**CITY OF MANCHESTER
NEW HAMPSHIRE**



FINANCIAL REPORTS

**FOR THE QUARTER ENDED
SEPTEMBER 30, 2004**

UNAUDITED

CITY OF MANCHESTER, NEW HAMPSHIRE
QUARTERLY FINANCIAL REPORTS
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City of Manchester, New Hampshire
Combined Balance Sheet
All Fund Types
September 30, 2004
(Unaudited)
GAAP Basis

	General	Special Revenue	Capital Projects	Permanent Trust	Total Governmental Funds	Enterprise	Total Primary Government Funds
ASSETS:							
Cash and Cash Equivalents	\$ 2,431,210.22	\$ 5,065,857.67	\$29,072,098.83	\$ 144,814.95	\$ 36,713,981.67	\$ 16,351,019.39	\$ 53,065,001.06
Restricted Cash	2,551,971.17	3,468,782.97	1,425,598.46	82,933.46	7,529,286.06	35,471,419.14	43,000,705.20
Investments	42,841,213.07	1,161,290.60	59,830,682.79	15,944,961.27	119,778,147.73	48,880,329.39	168,658,477.12
Receivables	5,041,991.06	7,434,169.49	85,000.00	88.36	12,561,248.91	25,713,544.19	38,274,793.10
Prepaid Expenses	2,595.74				2,595.74	3,472,474.90	3,475,070.64
Due From Other Funds	1,825,227.18		186,703.00		2,011,930.18		2,011,930.18
Due from School District	2,131,647.09				2,131,647.09		2,131,647.09
Inventories	578,429.06				578,429.06	815,857.35	1,394,286.41
Property and Equipment, Net						574,172,994.50	574,172,994.50
TOTAL ASSETS:	\$57,404,284.59	\$17,130,100.73	\$90,600,083.08	\$16,172,798.04	\$181,307,266.44	\$704,877,638.86	\$886,184,905.30
LIABILITIES AND FUND EQUITY							
LIABILITIES:							
Accounts Payable	\$ 3,348,741.03	\$ 7,463,458.77	\$14,358,319.39		\$ 25,170,519.19	\$ 6,526,877.80	\$ 31,697,396.99
Retainage Payable	22,346.07				22,346.07	3,093,122.64	3,115,468.71
Accrued Liabilities	341,052.26	233,306.70	977,924.87		1,552,283.83	9,372,089.59	10,924,373.42
Other Liabilities	712,831.51	419,088.73			1,131,920.24	4,821,851.80	5,953,772.04
Insurance Claims Payable	621,964.00				621,964.00		621,964.00
Due to Other Funds		105,060.78			105,060.78	1,906,869.40	2,011,930.18
Bonds Pay-Due in more than one year						346,837,889.40	346,837,889.40
Accrual for Compensated Absences						1,561,399.53	1,561,399.53
Deferred Revenue	2,742,588.71	2,948,321.19			5,690,909.90		5,690,909.90
TOTAL LIABILITIES	7,789,523.58	11,169,236.17	15,336,244.26	-	34,295,004.01	374,120,100.16	408,415,104.17
FUND EQUITY:							
Investment in Capital Assets, net of Related Debt						244,889,403.62	244,889,403.62
Retained Earnings:							
Reserved for Equipment Replacemen						255,713.34	255,713.34
Reserved for Coverage Account						5,289,609.00	5,289,609.00
Reserved for PFCs						4,873,372.52	4,873,372.52
Reserved for Revenue Bond O&M						7,795,000.00	7,795,000.00
Reserved for Revenue Fund						2,047,720.97	2,047,720.97
Unreserved						65,606,719.25	65,606,719.25
Fund Balances:							
Reserved:							
Encumbrances	5,560,101.41	1,413,650.59	5,299,204.08		12,272,956.08		12,272,956.08
Cemetery and Other Trust Funds				\$13,363,840.66	13,363,840.66		13,363,840.66
Library Trust Funds				2,808,957.38	2,808,957.38		2,808,957.38
Workmen's Compensation	2,715,004.00				2,715,004.00		2,715,004.00
Health Insurance	1,933,868.00				1,933,868.00		1,933,868.00
Inventory	595,338.51				595,338.51		595,338.51
Advances	1,700,039.30				1,700,039.30		1,700,039.30
Special Revenue Reserve	1,439,303.12				1,439,303.12		1,439,303.12
Revenue Stabilization	9,633,625.00				9,633,625.00		9,633,625.00
Tax Rate Stabilization Reserve	641,902.98				641,902.98		641,902.98
General Liability Insurance	1,349,058.00				1,349,058.00		1,349,058.00
Unreserved:							
Designated-Continued Appropriatio		4,547,213.97			4,547,213.97		4,547,213.97
Designated-Capital Projects			69,964,634.74		69,964,634.74		69,964,634.74
Undesignated	24,046,520.69				24,046,520.69		24,046,520.69
TOTAL FUND EQUITY:	49,614,761.01	5,960,864.56	75,263,838.82	16,172,798.04	147,012,262.43	330,757,538.70	477,769,801.13
TOTAL LIABILITIES AND FUND EQUITY	\$57,404,284.59	\$17,130,100.73	\$90,600,083.08	\$16,172,798.04	\$181,307,266.44	\$704,877,638.86	\$886,184,905.30

City of Manchester, New Hampshire
Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances
-All Governmental Fund Types-
For the Quarter ended September 30, 2004
(Unaudited)

	General	Special Revenue	Capital Projects	Permanent Trust Funds	Total (Memorandum Only)
REVENUE:					
Taxes	\$ 43,655,041.13				\$ 43,655,041.13
Federal and State Grants and Aid	616,994.23	\$ 728,475.11			1,345,469.34
Nonenterprise charge:sales & service	1,131,299.76	3,866.25			1,135,166.01
Licenses and Permits	5,770,591.43				5,770,591.43
Interest	332,969.41	7,363.78	\$ 606,140.35	\$ 49,948.87	996,422.41
Contributions				22,110.10	22,110.10
Other	1,504,825.19	719,801.83		(315,162.47)	1,909,464.55
TOTAL REVENUES	53,011,721.15	1,459,506.97	606,140.35	(243,103.50)	54,834,264.97
EXPENDITURES					
Current					
General Government	6,125,955.08	848,543.33	29,568,618.15	23,899.56	36,567,016.12
Public Safety	9,007,441.00	822,192.56	4,395.55		9,834,029.11
Health and Sanitation	498,912.22	508,031.37			1,006,943.59
Highways and Streets	4,756,266.81	780,089.31	837,476.14		6,373,832.26
Welfare and Human Services	304,404.51	32,726.70			337,131.21
Education and Library	620,533.14		78,333.90		698,867.04
Parks and Recreation	1,031,277.52	223,238.47	2,737,692.01		3,992,208.00
Investment management fee				7,051.82	7,051.82
Debt Service:					
Principal Retirement	2,668,626.59				2,668,626.59
Interest	875,794.85				875,794.85
TOTAL EXPENDITURES	25,889,211.72	3,214,821.74	33,226,515.75	30,951.38	62,361,500.59
Excess/(deficiency) of Revenues Over Expenditures	27,122,509.43	(1,755,314.77)	(32,620,375.40)	(274,054.88)	(7,527,235.62)
OTHER FINANCING SOURCES(USES):					
Proceeds of refunding bonds	12,490,248.56				12,490,248.56
Payment to refunded bond escrow agent	(12,401,877.54)				(12,401,877.54)
Transfers In	83.96	3,511,665.00			3,511,748.96
Transfers Out	(2,661,665.00)	(83.96)	(850,000.00)		(3,511,748.96)
TOTAL OTHER	(2,573,210.02)	3,511,581.04	(850,000.00)	-	88,371.02
Excess(deficiency) of rev and other sources over exp and other uses	24,549,299.41	1,756,266.27	(33,470,375.40)	(274,054.88)	(7,438,864.60)
Fund Balance, Beginning of Period	25,065,461.60	4,204,598.29	108,734,214.22	16,446,852.92	154,451,127.03
Fund Balance, End of Period	\$ 49,614,761.01	\$ 5,960,864.56	\$ 75,263,838.82	\$ 16,172,798.04	\$ 147,012,262.43

City of Manchester, New Hampshire
Combined Balance Sheet
All Fund Types
September 30, 2004
(Unaudited)
GAAP Basis

	General 9/30/04	General 9/30/03	INCREASE (DECREASE)	PERCENT CHANGE
ASSETS:				
Cash and Cash Equivalents	\$ 2,431,210.22	\$ 36,043,084.59	\$ (33,611,874.37)	(93.25)
Restricted Cash	2,551,971.17	1,864,819.66	687,151.51	36.85
Investments	42,841,213.07	12,450,404.60	30,390,808.47	244.09
Receivables	5,041,991.06	5,929,679.43	(887,688.37)	(14.97)
Prepaid Expenses	2,595.74	2,557.34	38.40	1.50
Due From Other Funds	1,825,227.18	3,631,476.85	(1,806,249.67)	(49.74)
Due from School District	2,131,647.09		2,131,647.09	-
Inventories	578,429.06	661,140.61	(82,711.55)	(12.51)
TOTAL ASSETS	<u>\$ 57,404,284.59</u>	<u>\$ 60,583,163.08</u>	<u>\$ (3,178,878.49)</u>	<u>(5.25)</u>
LIABILITIES AND FUND EQUITY				
LIABILITIES:				
Accounts Payable	\$ 3,348,741.03	\$ 3,829,851.80	\$ (481,110.77)	(12.56)
Retainage Payable	22,346.07		22,346.07	-
Accrued Liabilities	341,052.26	514,687.38	(173,635.12)	(33.74)
Other Liabilities	712,831.51	1,250,447.07	(537,615.56)	(42.99)
Insurance Claims Payable	621,964.00	804,454.00	(182,490.00)	(22.68)
Due to School District	-	7,281,087.60	(7,281,087.60)	(100.00)
Deferred Revenue	2,742,588.71	2,642,148.81	100,439.90	3.80
TOTAL LIABILITIES	<u>7,789,523.58</u>	<u>16,322,676.66</u>	<u>(8,533,153.08)</u>	<u>(52.28)</u>
FUND EQUITY:				
Retained Earnings:				
Fund Balances:				
Reserved:				
Encumbrances	5,560,101.41	5,219,280.91	340,820.50	6.53
Workmen's Compensation	2,715,004.00	2,964,109.72	(249,105.72)	(8.40)
Health Insurance	1,933,868.00	1,879,840.00	54,028.00	2.87
Inventory	595,338.51	589,385.40	5,953.11	1.01
Advances	1,700,039.30	1,623,865.48	76,173.82	4.69
Special Revenue Reserve	1,439,303.12	849,945.91	589,357.21	69.34
Revenue Stabilization	9,633,625.00	9,633,625.00	-	-
Tax Rate Stabilization Reserve	641,902.98	1,981,568.29	(1,339,665.31)	(67.61)
General Liability Insurance	1,349,058.00	711,194.60	637,863.40	89.69
Unreserved:				
Undesignated	24,046,520.69	18,807,671.11	5,238,849.58	27.85
TOTAL FUND EQUITY:	<u>49,614,761.01</u>	<u>44,260,486.42</u>	<u>5,354,274.59</u>	<u>12.10</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 57,404,284.59</u>	<u>\$ 60,583,163.08</u>	<u>\$ (3,178,878.49)</u>	<u>(5.25)</u>

City of Manchester, New Hampshire
Statements of Revenues, Expenditures and Changes in
Fund Balances - Actual
-General Fund-
For the Quarters Ended September 30, 2004 & 2003
(Unaudited)
GAAP Basis

	<u>FY 2005 ACTUAL</u>	<u>FY 2004 ACTUAL</u>	<u>INC (DEC) ACTUAL</u>	<u>PERCENT CHANGE</u>
REVENUE:				
Taxes	\$ 43,655,041.13	\$ 40,781,917.13	\$ 2,873,124.00	7.05
Federal and State Grants in Aid	616,994.23	1,137,472.17	(520,477.94)	(45.76)
Nonenterprise charges for sales and services	1,131,299.76	1,179,713.40	(48,413.64)	(4.10)
Licenses and Permits	5,770,591.43	5,670,265.42	100,326.01	1.77
Interest	332,969.41	158,785.38	174,184.03	109.70
Other	1,504,825.19	269,475.11	1,235,350.08	458.43
TOTAL REVENUES:	<u>53,011,721.15</u>	<u>49,197,628.61</u>	<u>3,814,092.54</u>	<u>7.75</u>
EXPENDITURES:				
Current:				
General Government	6,125,955.08	6,074,187.08	51,768.00	0.85
Public Safety	9,007,441.00	9,268,422.57	(260,981.57)	(2.82)
Health and Sanitation	498,912.22	669,755.06	(170,842.84)	(25.51)
Highways and Streets	4,756,266.81	5,164,104.73	(407,837.92)	(7.90)
Welfare and Human Services	304,404.51	335,284.52	(30,880.01)	(9.21)
Education and Library	620,533.14	690,918.59	(70,385.45)	(10.19)
Parks and Recreation	1,031,277.52	1,044,615.54	(13,338.02)	(1.28)
Debt Service:				
Principal Retirement	2,668,626.59	2,451,277.33	217,349.26	8.87
Interest	875,794.85	435,259.04	440,535.81	101.21
TOTAL EXPENDITURES:	<u>25,889,211.72</u>	<u>26,133,824.46</u>	<u>(244,612.74)</u>	<u>(94.00)</u>
Excess/(deficiency) of Revenues Over Expenditures	27,122,509.43	23,063,804.15	4,058,705.28	17.60
OTHER FINANCING SOURCES(USES):				
Proceeds of refunding bonds	12,490,248.56		12,490,248.56	-
Payment to refunded bond escrow agn	(12,401,877.54)		(12,401,877.54)	-
Transfers In	83.96		83.96	-
Transfers Out	(2,661,665.00)	(1,612,215.00)	(1,049,450.00)	65.09
TOTAL OTHER:	<u>(2,573,210.02)</u>	<u>(1,612,215.00)</u>	<u>(960,995.02)</u>	<u>59.61</u>
Excess(deficiency) of rev and other sources over exp and other uses	24,549,299.41	21,451,589.15	3,097,710.26	14.44
Fund Balance, Beginning of Period	<u>25,065,461.60</u>	<u>22,808,897.48</u>	<u>2,256,564.12</u>	<u>9.89</u>
Fund Balance, End of Period	<u>\$ 49,614,761.01</u>	<u>\$ 44,260,486.63</u>	<u>\$ 5,354,274.38</u>	<u>12.10</u>

City of Manchester, New Hampshire
Statements of Revenues, Expenditures and Changes in
Fund Balances - Actual
-General Fund-
For the Quarters Ended September 30, 2004 & 2003
(Unaudited)
GAAP Basis

	<u>FY 2005 ACTUAL</u>	<u>FY 2004 ACTUAL</u>	<u>INC (DEC) ACTUAL</u>	<u>PERCENT CHANGE</u>
REVENUE:				
Taxes	\$ 43,655,041.13	\$ 40,781,917.13	\$ 2,873,124.00	7.05
Federal and State Grants in Aid	616,994.23	1,137,472.17	(520,477.94)	(45.76)
Nonenterprise charges for sales and services	1,131,299.76	1,179,713.40	(48,413.64)	(4.10)
Licenses and Permits	5,770,591.43	5,670,265.42	100,326.01	1.77
Interest	332,969.41	158,785.38	174,184.03	109.70
Other	1,504,825.19	269,475.11	1,235,350.08	458.43
TOTAL REVENUES:	<u>53,011,721.15</u>	<u>49,197,628.61</u>	<u>3,814,092.54</u>	<u>7.75</u>
EXPENDITURES:				
Current:				
General Government	6,125,955.08	6,074,187.08	51,768.00	0.85
Public Safety	9,007,441.00	9,268,422.57	(260,981.57)	(2.82)
Health and Sanitation	498,912.22	669,755.06	(170,842.84)	(25.51)
Highways and Streets	4,756,266.81	5,164,104.73	(407,837.92)	(7.90)
Welfare and Human Services	304,404.51	335,284.52	(30,880.01)	(9.21)
Education and Library	620,533.14	690,918.59	(70,385.45)	(10.19)
Parks and Recreation	1,031,277.52	1,044,615.54	(13,338.02)	(1.28)
Debt Service:				
Principal Retirement	2,668,626.59	2,451,277.33	217,349.26	8.87
Interest	875,794.85	435,259.04	440,535.81	101.21
TOTAL EXPENDITURES:	<u>25,889,211.72</u>	<u>26,133,824.46</u>	<u>(244,612.74)</u>	<u>(94.00)</u>
Excess/(deficiency) of Revenues Over Expenditures	27,122,509.43	23,063,804.15	4,058,705.28	17.60
OTHER FINANCING SOURCES(USES):				
Proceeds of refunding bonds	12,490,248.56		12,490,248.56	-
Payment to refunded bond escrow agn	(12,401,877.54)		(12,401,877.54)	-
Transfers In	83.96		83.96	-
Transfers Out	(2,661,665.00)	(1,612,215.00)	(1,049,450.00)	65.09
TOTAL OTHER:	<u>(2,573,210.02)</u>	<u>(1,612,215.00)</u>	<u>(960,995.02)</u>	<u>59.61</u>
Excess(deficiency) of rev and other sources over exp and other uses	24,549,299.41	21,451,589.15	3,097,710.26	14.44
Fund Balance, Beginning of Period	<u>25,065,461.60</u>	<u>22,808,897.48</u>	<u>2,256,564.12</u>	<u>9.89</u>
Fund Balance, End of Period	<u>\$ 49,614,761.01</u>	<u>\$ 44,260,486.63</u>	<u>\$ 5,354,274.38</u>	<u>12.10</u>

CITY OF MANCHESTER, NEW HAMPSHIRE
BUDGET vs ACTUAL EXPENDITURES - GENERAL FUND
BY DEPARTMENT WITH RESTRICTED ITEMS
FOR THE QUARTER ENDED SEPTEMBER 30, 2004
(UNAUDITED)
Budget Basis

	FY 2005 MODIFIED BUDGET	FY 2005 OBLIGATIONS TO DATE	FY 2005 UNOBLIGATED BALANCE	FY 2005 PERCENT UNOBLIGATED
AGENCIES-				
ALDERMEN	\$ 150,950.00	\$ 35,991.47	\$ 114,958.53	76.16
ASSESSORS	692,528.00	151,309.63	541,218.37	78.15
BUILDING	1,401,960.00	330,130.38	1,071,829.62	76.45
CITY CLERK	1,273,470.00	338,093.31	935,376.69	73.45
MEDO	225,389.00	33,166.13	192,222.87	85.28
CITY SOLICITOR	985,133.00	407,183.95	577,949.05	58.67
FINANCE	1,329,855.00	378,697.17	951,157.83	71.52
INFORMATION SYSTEMS	2,097,776.00	844,882.60	1,252,893.40	59.72
MAYOR	284,370.00	63,834.68	220,535.32	77.55
OFFICE OF YOUTH SERVICES	550,180.00	102,822.90	447,357.10	81.31
HUMAN RESOURCES	1,011,203.00	730,947.03	280,255.97	27.72
PLANNING	875,368.00	204,437.57	670,930.43	76.65
BUILDING MAINTENANCE DIVISION	6,235,931.00	4,319,116.46	1,916,814.54	30.74
TAX COLLECTOR	717,909.00	157,537.18	560,371.82	78.06
FIRE	20,084,287.00	4,597,301.68	15,486,985.32	77.11
POLICE	19,815,500.00	4,714,604.26	15,100,895.74	76.21
HEALTH	3,188,112.00	492,376.86	2,695,735.14	84.56
HIGHWAY	18,647,416.00	4,615,557.17	14,031,858.83	75.25
TRAFFIC	3,099,101.00	621,560.69	2,477,540.31	79.94
WELFARE	1,222,126.00	309,466.30	912,659.70	74.68
PARKS & RECREATION	3,414,940.00	971,063.04	2,443,876.96	71.56
MCTV	417,480.00		417,480.00	100.00
LIBRARY	2,509,346.00	626,958.33	1,882,387.67	75.02
ELDERLY SERVICES	284,604.00	92,489.61	192,114.39	67.50
TOTAL AGENCIES	90,514,934.00	25,139,528.40	65,375,405.60	72.23
NON-DEPARTMENTAL ITEMS-				
SALARY ADJUSTMENT	500,000.00		500,000.00	100.00
CONTINGENCY	284,800.00		284,800.00	100.00
CIVIC CONTRIBUTIONS	145,450.00	85,436.15	60,013.85	41.26
NON-CITY PROGRAMS	68,089.00	68,134.00	(45.00)	(0.70)
SAFETY REVIEW BOARD	40,000.00	8,267.49	31,732.51	79.33
COMMUNITY IMPROVEMENT PROGRAM	1,911,665.00	1,911,665.00	-	-
MOTORIZED EQUIPMENT REPLACEMENT	200,000.00	65,809.81	134,190.19	67.10
TRANSIT SUBSIDY	1,011,785.00	1,011,785.00	-	-
EMPLOYEE MEDICAL SERVICES	105,000.00	49,542.50	55,457.50	52.82
CONSERVATION COMMISSION	14,522.00	11.17	14,510.83	99.92
MATURING DEBT	9,750,050.00	2,668,626.59	7,081,423.41	72.63
INTEREST ON MATURING DEBT	7,808,100.00	875,794.85	6,932,305.15	88.78
TOTAL NON-DEPARTMENTAL ITEMS	21,839,461.00	6,745,072.56	15,094,388.44	69.12
TOTAL GENERAL FUND	<u>\$ 112,354,395.00</u>	<u>\$ 31,884,600.96</u>	<u>\$ 80,469,794.04</u>	<u>71.62</u>

CITY OF MANCHESTER, NEW HAMPSHIRE
BUDGET vs ACTUAL EXPENDITURES - GENERAL FUND
BY DEPARTMENT WITH RESTRICTED ITEMS
FOR THE QUARTER ENDED SEPTEMBER 30, 2003
(UNAUDITED)
Budget Basis

	FY 2004 MODIFIED BUDGET	FY 2004 OBLIGATIONS TO DATE	FY 2004 UNOBLIGATED BALANCE	FY 2004 PERCENT UNOBLIGATED
AGENCIES-				
ALDERMEN	\$ 142,388.00	\$ 37,764.23	\$ 104,623.77	73.48
ASSESSORS	626,686.00	163,702.23	462,983.77	73.88
BUILDING	1,325,640.00	376,443.47	949,196.53	71.60
CITY CLERK	1,350,786.00	333,873.03	1,016,912.97	75.28
MEDO	172,000.00	47,149.48	124,850.52	72.59
CITY SOLICITOR	971,810.00	364,116.28	607,693.72	62.53
FINANCE	1,349,804.00	335,763.45	1,014,040.55	75.13
INFORMATION SYSTEMS	2,023,868.00	827,034.39	1,196,833.61	59.14
MAYOR	276,060.00	82,221.69	193,838.31	70.22
OFFICE OF YOUTH SERVICES	526,764.00	161,725.85	365,038.15	69.30
HUMAN RESOURCES	1,072,169.00	300,367.04	771,801.96	71.99
PLANNING	885,618.00	276,824.26	608,793.74	68.74
BUILDING MAINTENANCE DIVISION	5,615,081.00	4,260,790.62	1,354,290.38	24.12
TAX COLLECTOR	704,795.00	200,893.44	503,901.56	71.50
FIRE	19,462,734.00	4,624,723.74	14,838,010.26	76.24
POLICE	18,947,343.00	4,944,237.33	14,003,105.67	73.91
HEALTH	3,071,406.00	663,734.49	2,407,671.51	78.39
HIGHWAY	18,256,567.00	4,871,220.52	13,385,346.48	73.32
TRAFFIC	3,259,745.00	508,184.61	2,751,560.39	84.41
WELFARE	1,307,294.00	335,419.17	971,874.83	74.34
PARKS & RECREATION	3,308,024.00	1,010,477.77	2,297,546.23	69.45
MCTV	402,019.00	-	402,019.00	100.00
LIBRARY	2,428,640.00	687,862.97	1,740,777.03	71.68
ELDERLY SERVICES	309,773.00	164,681.71	145,091.29	46.84
TOTAL AGENCIES	87,797,014.00	25,579,211.77	62,217,802.23	70.87
NON-DEPARTMENTAL ITEMS-				
CONTINGENCY	1,095.00		1,095.00	100.00
CIVIC CONTRIBUTIONS	142,387.00	87,281.88	55,105.12	38.70
NON-CITY PROGRAMS	68,089.00	68,089.00	-	-
SAFETY REVIEW BOARD	25,000.00	4,845.32	20,154.68	80.62
COMMUNITY IMPROVEMENT PROGRAM	1,612,215.00	1,612,215.00	-	-
MOTORIZED EQUIPMENT REPLACEMENT	554,000.00	63,987.24	490,012.76	88.45
TRANSIT SUBSIDY	850,000.00	850,000.00	-	-
EMPLOYEE MEDICAL SERVICES	105,022.00	63,589.09	41,432.91	39.45
CONSERVATION COMMISSION	13,202.00	1,011.97	12,190.03	92.33
MATURING DEBT	10,363,628.00	2,451,277.33	7,912,350.67	76.35
INTEREST ON MATURING DEBT	5,864,924.00	435,259.04	5,429,664.96	92.58
TOTAL NON-DEPARTMENTAL ITEMS	19,599,562.00	5,637,555.87	13,962,006.13	71.24
TOTAL GENERAL FUND	\$ 107,396,576.00	\$ 31,216,767.64	\$ 76,179,808.36	70.93

CITY OF MANCHESTER, NEW HAMPSHIRE
BUDGET vs ACTUAL EXPENDITURES - GENERAL FUND
BY DEPARTMENT WITHOUT RESTRICTED ITEMS
FOR THE QUARTER ENDED SEPTEMBER 30, 2004
(UNAUDITED)
Budget Basis

	FY 2005 MODIFIED BUDGET	FY 2005 OBLIGATIONS TO DATE	FY 2005 UNOBLIGATED BALANCE	FY 2005 PERCENT UNOBLIGATED
AGENCIES-				
ALDERMEN	66,919.00	17,500.00	49,419.00	73.85
ASSESSORS	539,136.00	122,794.30	416,341.70	77.22
BUILDING	1,034,065.00	250,957.91	783,107.09	75.73
CITY CLERK	1,021,370.00	242,466.86	778,903.14	76.26
MEDO	188,051.00	26,666.11	161,384.89	85.82
CITY SOLICITOR	763,873.00	192,374.49	571,498.51	74.82
FINANCE	1,123,814.00	331,988.60	791,825.40	70.46
INFORMATION SYSTEMS	1,741,669.00	766,406.88	975,262.12	56.00
MAYOR	214,162.00	49,189.08	164,972.92	77.03
OFFICE OF YOUTH SERVICES	431,121.00	81,574.39	349,546.61	81.08
HUMAN RESOURCES	711,586.00	183,040.79	528,545.21	74.28
PLANNING	670,433.00	160,199.61	510,233.39	76.11
BUILDING MAINTENANCE DIVISION	5,959,412.00	4,254,211.11	1,705,200.89	28.61
TAX COLLECTOR	550,195.00	122,708.43	427,486.57	77.70
FIRE	15,174,534.00	3,559,901.75	11,614,632.25	76.54
POLICE	15,590,002.00	3,794,916.90	11,795,085.10	75.66
HEALTH	2,408,524.00	385,795.80	2,022,728.20	83.98
HIGHWAY	15,490,961.00	3,922,340.45	11,568,620.55	74.68
TRAFFIC	2,731,168.00	553,368.05	2,177,799.95	79.74
WELFARE	1,066,784.00	261,517.36	805,266.64	75.49
PARKS & RECREATION	2,868,091.00	829,400.25	2,038,690.75	71.08
MCTV	391,080.00		391,080.00	100.00
LIBRARY	1,954,148.00	511,469.23	1,442,678.77	73.83
ELDERLY SERVICES	214,027.00	76,764.63	137,262.37	64.13
TOTAL AGENCIES	72,905,125.00	20,697,552.98	52,207,572.02	71.61
RESTRICTED ITEMS-				
HEALTH INSURANCE	7,731,551.00	2,046,389.58	5,685,161.42	73.53
DENTAL INSURANCE	777,462.00	158,398.77	619,063.23	79.63
DEATH BENEFIT	86,754.00	17,818.75	68,935.25	79.46
WORKER'S COMPENSATION	1,021,494.00	244,949.68	776,544.32	76.02
DISABILITY INSURANCE	72,696.00	16,798.03	55,897.97	76.89
CITY RETIREMENT	2,158,312.00	483,438.06	1,674,873.94	77.60
FIRE STATE PENSION	1,836,369.00	396,330.59	1,440,038.41	78.42
POLICE STATE PENSION	949,057.00	209,672.69	739,384.31	77.91
FICA	2,275,030.00	523,657.47	1,751,372.53	76.98
UNEMPLOYMENT	40,000.00	40,000.00	-	-
TUITION	80,000.00	19,983.45	60,016.55	75.02
CGL INSURANCE	581,084.00	284,538.35	296,545.65	51.03
TOTAL RESTRICTED ITEMS	17,609,809.00	4,441,975.42	13,167,833.58	74.78
NON-DEPARTMENTAL ITEMS-				
SALARY ADJUSTMENT	500,000.00		500,000.00	100.00
CONTINGENCY	284,800.00		284,800.00	100.00
CIVIC CONTRIBUTIONS	145,450.00	85,436.15	60,013.85	41.26
NON-CITY PROGRAMS	68,089.00	68,134.00	(45.00)	(0.70)
SAFETY REVIEW BOARD	40,000.00	8,267.49	31,732.51	79.33
COMMUNITY IMPROVEMENT PROGRAM	1,911,665.00	1,911,665.00	-	-
MOTORIZED EQUIPMENT REPLACEMENT	200,000.00	65,809.81	134,190.19	67.10
TRANSIT SUBSIDY	1,011,785.00	1,011,785.00	-	-
EMPLOYEE MEDICAL SERVICES	105,000.00	49,542.50	55,457.50	52.82
CONSERVATION COMMISSION	14,522.00	11.17	14,510.83	99.92
MATURING DEBT	9,750,050.00	2,668,626.59	7,081,423.41	72.63
INTEREST ON MATURING DEBT	7,808,100.00	875,794.85	6,932,305.15	88.78
TOTAL NON-DEPARTMENTAL ITEMS	21,839,461.00	6,745,072.56	15,094,388.44	69.12
TOTAL GENERAL FUND	\$ 112,354,395.00	\$ 31,884,600.96	\$ 80,469,794.04	71.62

CITY OF MANCHESTER, NEW HAMPSHIRE
BUDGET vs ACTUAL EXPENDITURES - GENERAL FUND
BY DEPARTMENT WITHOUT RESTRICTED ITEMS
FOR THE QUARTER ENDED SEPTEMBER 30, 2003
(UNAUDITED)
Budget Basis

	FY 2004 MODIFIED BUDGET	FY 2004 OBLIGATIONS TO DATE	FY 2004 UNOBLIGATED BALANCE	FY 2004 PERCENT UNOBLIGATED
AGENCIES-				
ALDERMEN	\$ 70,000.00	\$ 17,500.00	\$ 52,500.00	75.00
ASSESSORS	499,389.00	117,378.31	382,010.69	76.50
BUILDING	1,027,651.00	234,519.17	793,131.83	77.18
CITY CLERK	1,125,044.00	235,262.72	889,781.28	79.09
MEDO	138,464.00	26,416.64	112,047.36	80.92
CITY SOLICITOR	781,385.00	178,278.35	603,106.65	77.18
FINANCE	1,165,905.00	247,296.70	918,608.30	78.79
INFORMATION SYSTEMS	1,742,954.00	676,793.57	1,066,160.43	61.17
MAYOR	213,673.00	51,381.90	162,291.10	75.95
OFFICE OF YOUTH SERVICES	443,901.00	107,891.96	336,009.04	75.69
HUMAN RESOURCES	744,324.00	188,689.04	555,634.96	74.65
PLANNING	697,712.00	174,688.79	523,023.21	74.96
BUILDING MAINTENANCE DIVISION	5,379,532.00	4,146,353.17	1,233,178.83	22.92
TAX COLLECTOR	557,382.00	127,171.70	430,210.30	77.18
FIRE	14,648,033.00	3,562,247.05	11,085,785.95	75.68
POLICE	15,178,584.00	3,971,778.33	11,206,805.67	73.83
HEALTH	2,400,056.00	367,955.74	2,032,100.26	84.67
HIGHWAY	15,580,722.00	3,682,205.32	11,898,516.68	76.37
TRAFFIC	2,955,158.00	402,501.25	2,552,656.75	86.38
WELFARE	1,190,040.00	266,947.86	923,092.14	77.57
PARKS & RECREATION	2,799,226.00	792,803.45	2,006,422.55	71.68
MCTV	402,019.00		402,019.00	100.00
LIBRARY	1,919,533.00	462,555.77	1,456,977.23	75.90
ELDERLY SERVICES	235,511.00	136,089.81	99,421.19	42.22
TOTAL AGENCIES	71,896,198.00	20,174,706.60	51,721,491.40	71.94
RESTRICTED ITEMS-				
HEALTH INSURANCE	7,519,359.00	1,815,984.41	5,703,374.59	75.85
DENTAL INSURANCE	690,526.00	165,287.79	525,238.21	76.06
DEATH BENEFIT	75,554.00	21,453.82	54,100.18	71.60
WORKER'S COMPENSATION	1,245,841.00	225,888.68	1,019,952.32	81.87
DISABILITY INSURANCE	77,727.00	17,300.63	60,426.37	77.74
CITY RETIREMENT	930,329.00	1,828,800.02	(898,471.02)	(96.58)
FIRE STATE PENSION	1,701,340.00	424,161.44	1,277,178.56	75.07
POLICE STATE PENSION	883,080.00	212,267.38	670,812.62	75.96
FICA	2,266,232.00	518,257.82	1,747,974.18	77.13
UNEMPLOYMENT	40,000.00		40,000.00	100.00
TUITION	116,000.00	20,588.58	95,411.42	82.25
CGL INSURANCE	355,367.00	154,514.60	200,852.40	56.52
TOTAL RESTRICTED ITEMS	15,901,355.00	5,404,505.17	10,496,849.83	66.01
NON-DEPARTMENTAL ITEMS-				
CONTINGENCY	1,095.00		1,095.00	100.00
CIVIC CONTRIBUTIONS	142,387.00	87,281.88	55,105.12	38.70
NON-CITY PROGRAMS	68,089.00	68,089.00	-	-
SAFETY REVIEW BOARD	25,000.00	4,845.32	20,154.68	80.62
COMMUNITY IMPROVEMENT PROGRAM	1,612,215.00	1,612,215.00	-	-
MOTORIZED EQUIPMENT REPLACEMENT	554,000.00	63,987.24	490,012.76	88.45
TRANSIT SUBSIDY	850,000.00	850,000.00	-	-
EMPLOYEE MEDICAL SERVICES	105,022.00	63,589.09	41,432.91	39.45
CONSERVATION COMMISSION	12,663.00	1,011.97	11,651.03	92.01
MATURING DEBT	10,363,628.00	2,451,277.33	7,912,350.67	76.35
INTEREST ON MATURING DEBT	5,864,924.00	435,259.04	5,429,664.96	92.58
TOTAL NON-DEPARTMENTAL ITEMS	19,599,023.00	5,637,555.87	13,961,467.13	71.24
TOTAL GENERAL FUND	\$ 107,396,576.00	\$ 31,216,767.64	\$ 76,179,808.36	70.93

CITY OF MANCHESTER, NEW HAMPSHIRE
BUDGET VS ACTUAL REVENUE BY DEPARTMENT - GENERAL FUND
NON-PROPERTY TAX REVENUES
FOR THE QUARTER ENDED SEPTEMBER 30, 2004
(UNAUDITED)
BUDGET BASIS

	<u>MODIFIED BUDGET</u>	<u>REVENUE RECOGNIZED</u>	<u>UNRECOGNIZED BALANCE</u>	<u>PERCENTAGE UNRECOGNIZED</u>
AGENCIES-				
ASSESSORS	\$ 624,032.00	\$ 66,676.53	\$ 557,355.47	89.32
BUILDING	2,107,600.00	707,940.95	1,399,659.05	66.41
CITY CLERK	1,616,575.00	165,476.69	1,451,098.31	89.76
MEDO	120,000.00	35,450.56	84,549.44	70.46
CITY SOLICITOR	398,918.00		398,918.00	100.00
FINANCE	6,731,940.00	344,626.18	6,387,313.82	94.88
INFORMATION SYSTEMS	31,982.00		31,982.00	100.00
OFFICE OF YOUTH SERVICES		4,594.44	(4,594.44)	-
HUMAN RESOURCES	23,500.00		23,500.00	100.00
PLANNING BOARD	319,000.00	57,275.87	261,724.13	82.05
BUILDING MAINTENANCE DIVISION	5,544,000.00	75.00	5,543,925.00	100.00
TAX COLLECTOR	16,170,400.00	4,416,217.84	11,754,182.16	72.69
FIRE	347,250.00	102,189.77	245,060.23	70.57
POLICE	2,077,309.00	365,087.88	1,712,221.12	82.42
HEALTH	2,003,513.00	26,280.00	1,977,233.00	98.69
HIGHWAY	3,505,041.00	977,393.63	2,527,647.37	72.11
TRAFFIC	4,627,427.00	1,019,535.87	3,607,891.13	77.97
WELFARE	85,000.00	40,055.75	44,944.25	52.88
CEMETERY, PARKS & RECREATION	655,050.00	69,009.76	586,040.24	89.46
CIP		83.96	(83.96)	-
TOTAL AGENCIES	\$ 46,988,537.00	\$ 8,397,970.68	\$ 38,590,566.32	82.13

CITY OF MANCHESTER, NEW HAMPSHIRE
BUDGET VS ACTUAL REVENUE BY TYPE - GENERAL FUND
NON-PROPERTY TAX REVENUES
FOR THE QUARTER ENDED SEPTEMBER 30, 2004
(UNAUDITED)
BUDGET BASIS

	MODIFIED BUDGET	REVENUE RECOGNIZED	UNRECOGNIZED BALANCE	PERCENTAGE UNRECOGNIZED
TAXES, INTEREST AND PENALTIES				
BOAT TAXES	\$ 40,000.00	\$ 9,243.94	\$ 30,756.06	76.89
MISCELLANEOUS TAXES	63,500.00	45,713.10	17,786.90	28.01
INTEREST AND PENALTIES	618,000.00	100,131.11	517,868.89	83.80
CABLE FRANCHISE FEES	<u>1,000,000.00</u>		<u>1,000,000.00</u>	<u>100.00</u>
TOTAL TAXES, INTEREST AND PENALTIES	1,721,500.00	155,088.15	1,566,411.85	90.99
LICENSES AND PERMITS				
AUTO REGISTRATIONS	16,084,811.00	4,194,116.12	11,890,694.88	73.92
LICENSES	382,550.00	51,284.00	331,266.00	86.59
PERMITS	<u>5,737,127.00</u>	<u>1,539,191.31</u>	<u>4,197,935.69</u>	<u>73.17</u>
TOTAL LICENSES AND PERMITS	22,204,488.00	5,784,591.43	16,419,896.57	73.95
INTERGOVERNMENTAL				
FEDERAL REVENUES	297,000.00	100,548.81	196,451.19	66.15
PAYMENTS IN LIEU OF TAXES	769,977.00		769,977.00	100.00
STATE REVENUES	<u>6,119,986.00</u>	<u>516,445.42</u>	<u>5,603,540.58</u>	<u>91.56</u>
TOTAL INTERGOVERNMENTAL	7,186,963.00	616,994.23	6,569,968.77	91.42
SALES AND SERVICES				
GENERAL REVENUES	150,225.00	77,926.05	72,298.95	48.13
PUBLIC SAFETY	185,600.00	51,202.58	134,397.42	72.41
HIGHWAY	611,800.00	176,439.99	435,360.01	71.16
TRAFFIC	847,200.00	189,789.52	657,410.48	77.60
CIVIC CENTER PARKING	410,000.00	29,753.05	380,246.95	92.74
SANITATION	35,000.00	5,382.99	29,617.01	84.62
HEALTH		2,624.00	(2,624.00)	-
CEMETERY, PARKS & RECREATION	462,050.00	53,046.66	409,003.34	88.52
ZONING BOARD	27,000.00	11,660.00	15,340.00	56.81
PARKING VIOLATIONS	1,136,492.00	241,515.00	894,977.00	78.75
COURT FINES	53,500.00	17,482.68	36,017.32	67.32
OTHER FINES	18,000.00	4,950.00	13,050.00	72.50
FEES	969,200.00	227,558.07	741,641.93	76.52
WITNESS FEES	<u>95,100.00</u>	<u>27,933.17</u>	<u>67,166.83</u>	<u>70.63</u>
TOTAL SALES AND SERVICES	5,001,167.00	1,117,263.76	3,883,903.24	77.66
OTHER REVENUE SOURCES				
INTEREST INCOME	1,000,000.00	332,969.41	667,030.59	66.70
FUND TRANSFERS	50,000.00	83.96	49,916.04	99.83
REIMBURSEMENTS	1,117,761.00	85,721.77	1,032,039.23	92.33
RENTALS	755,200.00	2,057.25	753,142.75	99.73
SCHOOL CHARGEBACKS	7,860,408.00	17,373.52	7,843,034.48	99.78
MISCELLANEOUS	<u>91,050.00</u>	<u>285,827.20</u>	<u>(194,777.20)</u>	<u>(213.92)</u>
TOTAL OTHER REVENUE SOURCES	<u>10,874,419.00</u>	<u>724,033.11</u>	<u>10,150,385.89</u>	<u>93.34</u>
TOTAL	<u>\$ 46,988,537.00</u>	<u>\$ 8,397,970.68</u>	<u>\$ 38,590,566.32</u>	<u>82.13</u>

CITY OF MANCHESTER, NEW HAMPSHIRE
BUDGET VS ACTUAL REVENUE BY TYPE
NON-PROPERTY TAX REVENUES
FOR THE YEAR ENDED JUNE 30, 2004 AND
MODIFIED BUDGET FY 2005
(UNAUDITED)
BUDGET BASIS

	ACTUAL FY 2004	MODIFIED BUDGET FY 05	DIFFERENCE ACTUAL 04 VS BUDGET 05	PERCENTAGE DIFFERENCE OF FY04 VS FY05
TAXES, INTEREST AND PENALTIES				
BOAT TAXES	\$ 35,257.00	\$ 40,000.00	\$ 4,743.00	13.45
MISCELLANEOUS TAXES	47,714.00	63,500.00	15,786.00	33.08
INTEREST AND PENALTIES	596,518.00	618,000.00	21,482.00	3.60
CABLE FRANCHISE FEES	1,033,635.00	1,000,000.00	(33,635.00)	(3.25)
TOTAL TAXES, INTEREST AND PENALTIES	1,713,124.00	1,721,500.00	8,376.00	0.49
LICENSES AND PERMITS				
AUTO REGISTRATIONS	15,268,916.00	16,084,811.00	815,895.00	5.34
LICENSES	421,909.00	382,550.00	(39,359.00)	(9.33)
PERMITS	5,761,586.00	5,737,127.00	(24,459.00)	(42.00)
TOTAL LICENSES AND PERMITS	21,452,411.00	22,204,488.00	752,077.00	3.51
INTERGOVERNMENTAL				
FEDERAL REVENUES	425,213.00	297,000.00	(128,213.00)	(30.15)
PAYMENTS IN LIEU OF TAXES	497,321.00	769,977.00	272,656.00	54.82
STATE REVENUES	6,058,926.00	6,119,986.00	61,060.00	1.01
TOTAL INTERGOVERNMENTAL	6,981,460.00	7,186,963.00	205,503.00	2.94
SALES AND SERVICES				
GENERAL REVENUES	153,912.00	150,225.00	(3,687.00)	(2.40)
PUBLIC SAFETY	246,119.00	185,600.00	(60,519.00)	(24.59)
HIGHWAY	599,815.00	611,800.00	(11,985.00)	(2.00)
TRAFFIC	751,204.00	847,200.00	95,996.00	12.78
CIVIC CENTER PARKING	293,007.00	410,000.00	116,993.00	39.93
SANITATION	29,188.00	35,000.00	5,812.00	19.91
HEALTH	8,310.00		(8,310.00)	(100.00)
CEMETERY, PARKS & RECREATION	173,741.00	462,050.00	288,309.00	165.94
ZONING BOARD	57,142.00	27,000.00	(30,142.00)	(52.75)
PARKING VIOLATIONS	1,206,032.00	1,136,492.00	(69,540.00)	(5.77)
COURT FINES	55,581.00	53,500.00	(2,081.00)	(3.74)
OTHER FINES	17,103.00	18,000.00	897.00	5.24
FEES	1,004,544.00	969,200.00	(35,344.00)	(3.52)
WITNESS FEES	95,059.00	95,100.00	41.00	0.04
TOTAL SALES AND SERVICES	4,690,757.00	5,001,167.00	310,410.00	6.62
OTHER REVENUE SOURCES				
INTEREST INCOME	735,622.00	1,000,000.00	264,378.00	35.94
FUND TRANSFERS	335,539.00	50,000.00	(285,539.00)	(85.10)
HEALTH INSURANCE AUDIT	(58,326.00)		58,326.00	(100.00)
REIMBURSEMENTS	942,051.00	1,117,761.00	175,710.00	18.65
RENTALS	9,403.00	755,200.00	745,797.00	7,931.48
SCHOOL CHARGEBACKS	6,892,618.00	7,860,408.00	967,790.00	14.04
MISCELLANEOUS	1,323,424.00	91,050.00	(1,232,374.00)	(93.12)
TOTAL OTHER REVENUE SOURCES	10,180,331.00	10,874,419.00	694,088.00	6.82
TOTAL	<u>\$ 45,018,083.00</u>	<u>\$ 46,988,537.00</u>	<u>\$ 1,970,454.00</u>	<u>4.38</u>

CITY OF MANCHESTER, NEW HAMPSHIRE
BUDGET VS ACTUAL REVENUE BY TYPE
NON-PROPERTY TAX REVENUES
FOR THE QUARTER ENDED SEPTEMBER 30, 2004 AND 2003
(UNAUDITED)
BUDGET BASIS

	3 MONTHS ACTUAL FY04	3 MONTHS ACTUAL FY05	DIFFERENCE ACTUAL 04 VS ACTUAL 05	PERCENTAGE DIFFERENCE OF FY04 VS FY05
TAXES, INTEREST AND PENALTIES				
BOAT TAXES	11,267.00	9,243.00	(2,023.00)	(17.96)
MISCELLANEOUS TAXES	34,996.00	45,713.00	10,717.00	30.62
INTEREST AND PENALTIES	101,442.00	100,131.00	(1,310.00)	(1.29)
TOTAL TAXES, INTEREST AND PENALTIES	147,705.00	155,088.00	7,383.00	5.00
LICENSES AND PERMITS				
AUTO REGISTRATIONS	4,184,123.00	4,194,116.00	9,993.00	0.24
LICENSES	43,258.00	51,284.00	8,026.00	18.55
PERMITS	1,449,285.00	1,539,191.00	89,906.00	6.20
TOTAL LICENSES AND PERMITS	5,676,666.00	5,784,591.00	107,925.00	1.90
INTERGOVERNMENTAL				
FEDERAL REVENUES	153,414.00	100,548.00	(52,865.00)	(34.46)
STATE REVENUES	984,058.00	516,445.00	(467,612.00)	(47.52)
TOTAL INTERGOVERNMENTAL	1,137,472.00	616,994.00	(520,477.00)	(45.76)
SALES AND SERVICES				
GENERAL REVENUES	44,454.00	77,926.00	33,472.00	75.30
PUBLIC SAFETY	95,866.00	51,202.00	(44,663.00)	(46.59)
HIGHWAY	238,993.00	176,439.00	(62,553.00)	(26.17)
TRAFFIC	188,231.00	189,789.00	1,558.00	0.83
CIVIC CENTER PARKING	67,400.00	29,753.00	(37,646.00)	(55.86)
SANITATION	6,608.00	5,382.00	(1,225.00)	(18.54)
HEALTH	1,510.00	2,624.00	1,114.00	73.77
CEMETERY, PARKS & RECREATION	41,970.00	53,046.00	11,076.00	26.39
ZONING BOARD	16,767.00	11,660.00	(5,107.00)	(30.46)
PARKING VIOLATIONS	243,925.00	241,515.00	(2,410.00)	(99.00)
COURT FINES	15,082.00	17,482.00	2,400.00	15.92
OTHER FINES	2,690.00	4,950.00	2,260.00	84.01
FEES	183,845.00	227,558.00	43,713.00	23.78
WITNESS FEES	25,974.00	27,933.00	1,959.00	7.54
TOTAL SALES AND SERVICES	1,173,315.00	1,117,263.00	(56,051.00)	(4.78)
OTHER REVENUE SOURCES				
INTEREST INCOME	158,785.00	332,969.00	174,184.00	109.70
FUND TRANSFERS		83.00	83.00	-
REIMBURSEMENTS	58,308.00	85,721.00	27,413.00	47.02
RENTALS	2,360.00	2,057.00	(302.00)	(12.83)
SCHOOL CHARGEBACKS	35,665.00	17,373.00	(18,291.00)	(51.29)
MISCELLANEOUS	173,142.00	285,827.00	112,685.00	65.08
TOTAL OTHER REVENUE SOURCES	428,260.00	724,033.00	295,773.00	69.06
TOTAL	8,563,418.00	8,397,970.00	(165,447.00)	(1.93)

City of Manchester, New Hampshire
Combining Balance Sheet
-Special Revenue Funds-
September 30, 2004
(Unaudited)

	HUD Section 108	Cash Special Projects	CDBG	Other Grants	Civic Center	Expendable Trust	Revolving Loan	Combined Special Revenue
ASSETS:								
Cash and Cash Equivalents	\$ 132,991.20	\$ 3,506,102.99	\$ 16,761.20	\$ 1,338,111.65		\$ 70,788.48	\$ 1,102.15	\$ 5,065,857.67
Restricted Cash				2,997,981.79	\$ 354,681.88		116,119.30	3,468,782.97
Investments						1,161,290.60		1,161,290.60
Receivables	6,356,501.70		(16,125.00)	811,675.11		69.77	282,047.91	7,434,169.49
TOTAL ASSETS:	<u>\$ 6,489,492.90</u>	<u>\$ 3,506,102.99</u>	<u>\$ 636.20</u>	<u>\$ 5,147,768.55</u>	<u>\$ 354,681.88</u>	<u>\$ 1,232,148.85</u>	<u>\$ 399,269.36</u>	<u>\$ 17,130,100.73</u>
LIABILITIES AND FUND EQUITY								
LIABILITIES:								
Accounts Payable	\$ 6,490,000.00	\$ 149,563.91	\$ 307,443.12	\$ 516,451.74				\$ 7,463,458.77
Accrued Liabilities				233,306.70				233,306.70
Other				198,088.73			\$ 221,000.00	419,088.73
Due to Other Funds	(507.10)		105,567.88					105,060.78
Deferred Revenue				2,948,321.19				2,948,321.19
TOTAL LIABILITIES	<u>6,489,492.90</u>	<u>149,563.91</u>	<u>413,011.00</u>	<u>3,896,168.36</u>	<u>-</u>	<u>-</u>	<u>221,000.00</u>	<u>11,169,236.17</u>
FUND EQUITY								
Fund Balances:								
Reserved for:								
Encumbrances		447,520.66	547,440.93	418,689.00				1,413,650.59
Unreserved:								
Undesignated Fund Balance		2,909,018.42	(959,815.73)	832,911.19	\$ 354,681.88	\$ 1,232,148.85	178,269.36	4,547,213.97
TOTAL FUND EQUITY	<u>-</u>	<u>3,356,539.08</u>	<u>(412,374.80)</u>	<u>1,251,600.19</u>	<u>354,681.88</u>	<u>1,232,148.85</u>	<u>178,269.36</u>	<u>5,960,864.56</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 6,489,492.90</u>	<u>\$ 3,506,102.99</u>	<u>\$ 636.20</u>	<u>\$ 5,147,768.55</u>	<u>\$ 354,681.88</u>	<u>\$ 1,232,148.85</u>	<u>\$ 399,269.36</u>	<u>\$ 17,130,100.73</u>

City of Manchester, New Hampshire
Combining Statement of Revenues, Expenditures
and Changes in Fund Balance
-Special Revenue Funds-
For the Quarter Ended September 30, 2004
(Unaudited)
GAAP Basis

	HUD Section 108	Cash	Community Development	Other	Civic Center	Expendable	Revolving Loan	Total Special
REVENUE								
Federal and State Grants and Aid			736,075.86	(7,600.75)				728,475.11
Nonenterprise Charges for Sales and Services				3,866.25				3,866.25
Interest				-	1,317.47	2,375.41	3,670.90	7,363.78
Other				750,781.57		(30,979.74)		719,801.83
TOTAL REVENUES	-	-	736,075.86	747,047.07	1,317.47	(28,604.33)	3,670.90	1,459,506.97
EXPENDITURES								
Current								
General Government		140,199.99	269,447.35	437,943.64		952.35		848,543.33
Public Safety		2,233.52		819,959.04				822,192.56
Health and Sanitation		4,230.00	7,543.66	496,257.71				508,031.37
Highways and Streets		298,625.82	366,478.12	114,985.37				780,089.31
Welfare and Human Services				32,726.70				32,726.70
Parks and Recreation		128,185.41	50,887.36	44,165.70				223,238.47
TOTAL EXPENDITURES	-	573,474.74	694,356.49	1,946,038.16	-	952.35	-	3,214,821.74
Excess/(Deficiency) of Revenues Over Expenditures		(573,474.74)	41,719.37	(1,198,991.09)	1,317.47	(29,556.68)	3,670.90	(1,755,314.77)
OTHER FINANCING SOURCES(USES):								
Transfers In		3,511,665.00						3,511,665.00
Transfers Out		(83.96)						(83.96)
TOTAL OTHER	-	3,511,581.04	-	-	-	-	-	3,511,581.04
Excess(Deficiency) of Rev and Other Sources Over Exp and Other Uses		2,938,106.30	41,719.37	(1,198,991.09)	1,317.47	(29,556.68)	3,670.90	1,756,266.27
Fund Balance, Beginning of Period		418,432.78	(454,094.17)	2,450,591.28	353,364.41	1,261,705.53	174,598.46	4,204,598.29
Fund Balance, End of Period	-	\$ 3,356,539.08	\$ (412,374.80)	\$ 1,251,600.19	\$ 354,681.88	\$ 1,232,148.85	\$ 178,269.36	\$ 5,960,864.56

City of Manchester, New Hampshire
Combining Balance Sheet
-Enterprise Funds-
September 30, 2004
(Unaudited)

	Environmental Protection Division	Water	Aviation	Revreation	Aggregation	Total Enterprise Funds
ASSETS:						
Cash and Cash Equivalents	\$ 13,323,189.69	\$ 2,551,525.61		\$ 486,801.83	\$ (10,497.74)	\$ 16,351,019.39
Restricted Cash	910,763.26	6,563,443.38	\$ 27,997,212.50			35,471,419.14
Investments		18,252,873.08	30,627,456.31			48,880,329.39
Receivables	10,334,204.83	2,862,710.56	12,392,887.23	119,241.57	4,500.00	25,713,544.19
Prepaid Items	17,899.81	1,186,496.68	2,237,342.60	30,735.81		3,472,474.90
Inventories	21,909.74	669,590.84	124,356.77			815,857.35
Property and Equipment, Net	114,278,825.49	88,510,836.07	361,615,123.71	9,767,921.13	288.10	574,172,994.50
TOTAL ASSETS:	\$ 138,886,792.82	\$ 120,597,476.22	\$ 434,994,379.12	\$ 10,404,700.34	\$ (5,709.64)	\$ 704,877,638.86
LIABILITIES AND NET ASSETS						
LIABILITIES:						
Accounts Payable	\$ 1,186,086.50	\$ 2,164,672.31	\$ 3,124,712.87	\$ 51,314.77	\$ 91.35	\$ 6,526,877.80
Retainage Payable	603,505.34	2,489,617.30				3,093,122.64
Accrued Liabilities	19,286.68	1,058,616.18	8,076,843.10	217,343.63		9,372,089.59
Other		169,103.38	327,170.95	14,987.00		511,261.33
Due to state of NH	4,210,590.47	100,000.00				4,310,590.47
Due to Other Funds				186,703.00	1,720,166.40	1,906,869.40
Bonds Payable	28,485,652.39	49,270,851.27	266,583,680.29	2,497,705.45		346,837,889.40
Accrual for Compensated Absences	241,343.12	1,024,787.23	136,526.00	157,977.57	765.61	1,561,399.53
TOTAL LIABILITIES	34,746,464.50	56,277,647.67	278,248,933.21	3,126,031.42	1,721,023.36	374,120,100.16
NET ASSETS:						
Invested in Capital Assets, net of related debt	85,793,173.10	54,713,647.31	97,112,079.43	7,270,215.68	288.10	244,889,403.62
Retained Earnings:						
Reserved for Equipment Replacement	255,713.34					255,713.34
Reserved for Coverage Account			5,289,609.00			5,289,609.00
Reserved for PFCs			4,873,372.52			4,873,372.52
Reserved for Revenue Bond O&M		1,400,000.00	6,395,000.00			7,795,000.00
Reserved for Revenue Fund			2,047,720.97			2,047,720.97
Unreserved	18,091,441.88	8,206,181.24	41,027,663.99	8,453.24	(1,727,021.10)	65,606,719.25
Total Net Assets	104,140,328.32	64,319,828.55	156,745,445.91	7,278,668.92	(1,726,733.00)	330,757,538.70
Total Liabilities & Net Assets	\$ 138,886,792.82	\$ 120,597,476.22	\$ 434,994,379.12	\$ 10,404,700.34	\$ (5,709.64)	\$ 704,877,638.86

City of Manchester, New Hampshire
Combining Statement of Revenues, Expenses
and Changes in Net Assets
- Enterprise Funds-
For the Quarter Ended September 30, 2004
(Unaudited)
GAAP Basis

	Environmental Protection	Water Works	Aviation	Recreation	Aggregation	Combined Enterprises
Operating Revenues:						
Charges for Goods and Services	2,869,382.89	3,516,026.68	11,314,916.89	346,406.08		18,046,732.54
Contributions-Operations	308,240.71					308,240.71
Other		13,199.72	515,867.68	73,227.34		602,294.74
Total Operating Revenues:	<u>3,177,623.60</u>	<u>3,529,226.40</u>	<u>11,830,784.57</u>	<u>419,633.42</u>		<u>18,957,267.99</u>
Operating Expenses:						
Personnel Services	623,589.27	1,153,485.30	1,138,129.87	346,810.39	19,925.73	3,281,940.56
Plant Maintenance	2,549,655.57	162,743.21	992,704.63	135,161.29		3,840,264.70
Light / Heat and Power	461,974.02	297,856.58	483,028.60	48,689.56		1,291,548.76
General and Administrative	97,181.04	659,173.57	3,630,786.70	32,594.03	274.77	4,420,010.11
Depreciation and Amortization	1,175,040.00	512,125.00	3,890,645.64	151,384.67		5,729,195.31
Total Operating Expenses:	<u>4,907,439.90</u>	<u>2,785,383.66</u>	<u>10,135,295.44</u>	<u>714,639.94</u>	<u>20,200.50</u>	<u>18,562,959.44</u>
Operating Income (Loss)						
Over Expenditures	<u>(1,729,816.30)</u>	<u>743,842.74</u>	<u>1,695,489.13</u>	<u>(295,006.52)</u>	<u>(20,200.50)</u>	<u>394,308.55</u>
Non-Operating Revenues (Expenses), Net						
Soundproofing Program Grant			187,446.92			187,446.92
Soundproofing Program Expense			(109,146.36)			(109,146.36)
Interest Income	53,340.14	127,326.93	339,325.26	1,653.14	(6,913.84)	514,731.63
Interest Expense	91,745.47	(100,801.58)	(5,546,395.18)	(28,528.35)		(5,583,979.64)
Passenger Facility Charges			1,168,818.75			1,168,818.75
Customer Facility Charges			844,775.25			844,775.25
Rent and Other	64,370.05			6,276.00		70,646.05
Bond issuance costs		(216,882.67)	(74,818.74)			(291,701.41)
Payment-Refunded Debt Escrow Agent		89,019.05				89,019.05
Total Non-Operating Revenues (Expenses)	<u>209,455.66</u>	<u>(101,338.27)</u>	<u>(3,189,994.10)</u>	<u>(20,599.21)</u>	<u>(6,913.84)</u>	<u>(3,109,389.76)</u>
Net Income Before Capital Contributions	<u>(1,520,360.64)</u>	<u>642,504.47</u>	<u>(1,494,504.97)</u>	<u>(315,605.73)</u>	<u>(27,114.34)</u>	<u>(2,715,081.21)</u>
Capital Contributions	<u>312,422.58</u>	<u>263,509.08</u>	<u>8,255,321.92</u>	<u>62,734.46</u>		<u>8,893,988.04</u>
Changes In Net Assets	<u>(1,207,938.06)</u>	<u>906,013.55</u>	<u>6,760,816.95</u>	<u>(252,871.27)</u>	<u>(27,114.34)</u>	<u>6,178,906.83</u>
Fund Net Assets, Beginning of Period	<u>105,348,266.38</u>	<u>63,413,815.00</u>	<u>149,984,628.96</u>	<u>7,531,540.19</u>	<u>(1,699,618.66)</u>	<u>324,578,631.87</u>
Fund Net Assets, End of Period	<u>\$ 104,140,328.32</u>	<u>\$ 64,319,828.55</u>	<u>\$ 156,745,445.91</u>	<u>\$ 7,278,668.92</u>	<u>\$ (1,726,733.00)</u>	<u>\$ 330,757,538.70</u>

City of Manchester, New Hampshire
Combining Balance Sheet
-Permanent Trust Funds-
September 30, 2004
(Unaudited)

	Nonexpendable Cemetery Trust	Nonexpendable Library Trust	Total Nonexpendable Funds
ASSETS:			
Cash and Cash Equivalents	\$ 110,486.22	\$ 34,328.73	\$ 144,814.95
Restricted cash and cash equivalent		82,933.46	82,933.46
Investments	13,253,266.08	2,691,695.19	15,944,961.27
Receivables	88.36		88.36
TOTAL ASSETS:	<u>\$ 13,363,840.66</u>	<u>\$ 2,808,957.38</u>	<u>\$ 16,172,798.04</u>
LIABILITIES AND FUND EQUITY			
FUND EQUITY:			
Fund balances			
Reserved for			
Cemetery and Other Trust Funds	\$ 13,363,840.66		\$ 13,363,840.66
Library Trust Funds		\$ 2,808,957.38	2,808,957.38
TOTAL FUND EQUITY:	<u>13,363,840.66</u>	<u>2,808,957.38</u>	<u>16,172,798.04</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 13,363,840.66</u>	<u>\$ 2,808,957.38</u>	<u>\$ 16,172,798.04</u>

City of Manchester, New Hampshire
Combining Statement of Revenues, Expenses,
and Changes in Fund Balances
-Non-expendable Trust Funds-
For the Quarter ended September 30, 2004
(Unaudited)

	Cemetery Trust	Library Trust	Combined Nonexpendable Trust
REVENUE			
Interest	44,065.67	5,883.20	49,948.87
Contributions	20,554.00	1,556.10	22,110.10
Net gain (loss) on securities	(295,595.18)	(19,567.29)	(315,162.47)
TOTAL REVENUES	(230,975.51)	(12,127.99)	(243,103.50)
EXPENSES			
General Administrative		23,899.56	23,899.56
Investment management fee	2,952.99	4,098.83	7,051.82
TOTAL EXPENSES	2,952.99	27,998.39	30,951.38
Excess(deficiency) of revenues over expenses	(233,928.50)	(40,126.38)	(274,054.88)
Fund Balance, Beginning of Period	13,597,769.16	2,849,083.76	16,446,852.92
Fund Balance, End of Period	<u>\$13,363,840.66</u>	<u>\$2,808,957.38</u>	<u>\$16,172,798.04</u>

City of Manchester, New Hampshire
Combining Balance Sheet
-Fiduciary Trust & Agency Funds-
September 30, 2004
(Unaudited)

	CRS Pension	Old System	Nonexpendable Agency	Total Trusts and Agency
ASSETS:				
Cash and Cash Equivalents		\$ (280,225.67)		\$ (280,225.67)
Investments	\$ 96,108,280.00	19,257,810.82		115,366,090.82
Receivables	174,346.00			174,346.00
Equipment	215,971.00			215,971.00
TOTAL ASSETS:	<u>\$ 96,498,597.00</u>	<u>\$ 18,977,585.15</u>	<u>-</u>	<u>\$ 115,476,182.15</u>
LIABILITIES AND FUND EQUITY				
LIABILITIES:				
Accounts payable	\$ 116,863.00			\$ 116,863.00
Accrued liabilities	748,991.00	\$ (295.75)		748,695.25
TOTAL LIABILITIES:	<u>865,854.00</u>	<u>(295.75)</u>	<u>-</u>	<u>-</u>
FUND EQUITY:				
Fund balances				
Reserved for				
Cemetery and Other Trust Funds	95,632,743.00	18,977,880.90		114,610,623.90
TOTAL FUND EQUITY:	<u>95,632,743.00</u>	<u>18,977,880.90</u>	<u>-</u>	<u>114,610,623.90</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 96,498,597.00</u>	<u>\$ 18,977,585.15</u>	<u>-</u>	<u>\$ 115,476,182.15</u>

City of Manchester, New Hampshire
Discrete Component Units
Combining Statement of Changes
in Fiduciary Net Assets-Fiduciary Funds
For the Quarter Ended September 30, 2004
(Unaudited)

	CRS PENSION TRUST	EXPENDABLE OLD SYSTEM TRUST	AGENCY FUND TRUST	COMBINED FIDUCIARY TRUST
Additions:				
Interest		138,705.24		138,705.24
Net realized and unrealized appreciation in fair value of inves		(368,327.70)		(368,327.70)
Net investment income	-	(229,622.46)	-	(229,622.46)
Contributions:				
Total additions	-	(229,622.46)	-	(229,622.46)
Deductions				
Benefits paid directly to participant		479,602.65		479,602.65
Administrative expenses		18,461.24		18,461.24
Total deductions	-	498,063.89	-	498,063.89
Net Increase (Decrease)	-	(727,686.35)	-	(727,686.35)
Retained Earnings, Beginning of Period	95,632,743.00	19,705,567.25	-	115,338,310.25
Retained Earnings, End of Period	<u>\$ 95,632,743.00</u>	<u>\$ 18,977,880.90</u>	<u>\$ -</u>	<u>\$114,610,623.90</u>

**CITY OF MANCHESTER
THREE YEAR HISTORY
EXPENDITURES AND REVENUE BY DEPARTMENT
FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2004, 2003 AND 2002**

	2003 TOTAL OBLIGATIONS	2004 TOTAL OBLIGATIONS	2005 TOTAL OBLIGATIONS	2005 MODIFIED BUDGET	2005 PERCENTAGE UNOBLIGATED
<u>ALDERMEN</u>					
SALARIES & WAGES	\$ 17,500	\$ 17,500	\$ 17,500	\$ 66,919	73.8%
EMPLOYEE BENEFITS	17,405	20,264	18,491	83,247	75.7%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES					
OTHER PURCHASED SERVICES				784	100.0%
SUPPLIES & MATERIALS					
CAPITAL OUTLAY					
MISCELLANEOUS					
TOTAL EXPENSES	34,905	37,764	35,991	150,950	76.2%
TOTAL REVENUES					
<u>ASSESSORS</u>					
SALARIES & WAGES	119,569	110,493	115,298	506,819	77.3%
EMPLOYEE BENEFITS	17,158	46,324	28,515	151,945	81.2%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES			25	4,700	99.5%
OTHER PURCHASED SERVICES	1,841	4,311	4,329	14,464	70.1%
SUPPLIES & MATERIALS	737	1,481	390	8,880	95.6%
CAPITAL OUTLAY			2,752	3,820	28.0%
MISCELLANEOUS		1,093		1,900	100.0%
TOTAL EXPENSES	139,305	163,702	151,310	692,528	78.2%
TOTAL REVENUES	19,361	38,470	66,676	624,032	89.3%
<u>BUILDING & HOUSING CODE</u>					
SALARIES & WAGES	209,893	225,018	241,405	981,482	75.4%
EMPLOYEE BENEFITS	53,997	142,024	79,372	353,780	77.6%
PURCHASED PROFESSIONAL SERVICES				549	100.0%
PURCHASED PROPERTY SERVICES	1,074	784	864	5,854	85.2%
OTHER PURCHASED SERVICES	7,364	7,591	8,396	48,268	82.6%
SUPPLIES & MATERIALS	1,383	896	93	8,527	98.9%
CAPITAL OUTLAY					
MISCELLANEOUS		130		3,500	100.0%
TOTAL EXPENSES	273,711	376,443	330,130	1,401,960	76.5%
TOTAL REVENUES	717,116	586,578	707,941	2,107,600	66.4%
<u>CITY CLERK</u>					
SALARIES & WAGES	215,640	194,978	196,015	811,821	75.9%
EMPLOYEE BENEFITS	45,093	96,343	53,223	250,415	78.7%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES	9,909	5,676	11,061	18,982	41.7%
OTHER PURCHASED SERVICES	25,172	26,887	72,431	123,685	41.4%
SUPPLIES & MATERIALS	2,352	1,865	1,442	17,867	91.9%
CAPITAL OUTLAY	727			2,500	100.0%
MISCELLANEOUS	7,250	8,124	3,922	48,200	91.9%
TOTAL EXPENSES	306,143	333,873	338,093	1,273,470	73.5%
TOTAL REVENUES	134,103	119,467	165,477	1,616,575	89.8%

**CITY OF MANCHESTER
THREE YEAR HISTORY
EXPENDITURES AND REVENUE BY DEPARTMENT
FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2004, 2003 AND 2002**

	2003 TOTAL OBLIGATIONS	2004 TOTAL OBLIGATIONS	2005 TOTAL OBLIGATIONS	2005 MODIFIED BUDGET	2005 PERCENTAGE UNOBLIGATED
<u>ECONOMIC DEVELOPMENT</u>					
SALARIES & WAGES	\$ 48,677	\$ 23,029	\$ 23,601	\$ 157,867	85.1%
EMPLOYEE BENEFITS	10,402	20,733	6,500	36,572	82.2%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES	1,471	323	374	1,000	62.6%
OTHER PURCHASED SERVICES	4,078	2,303	2,148	25,550	91.6%
SUPPLIES & MATERIALS	598	81	218	2,400	90.9%
CAPITAL OUTLAY					
MISCELLANEOUS	409	680	325	2,000	83.8%
TOTAL EXPENSES	65,635	47,149	33,166	225,389	85.3%
TOTAL REVENUES	14,183	152,092	35,451	120,000	70.5%
<u>SOLICITOR</u>					
SALARIES & WAGES	162,123	171,270	169,627	710,003	76.1%
EMPLOYEE BENEFITS	100,086	162,703	106,989	220,517	51.5%
PURCHASED PROFESSIONAL SERVICES			124	1,125	89.0%
PURCHASED PROPERTY SERVICES					
OTHER PURCHASED SERVICES	17,265	24,597	109,841	11,793	-831.4%
SUPPLIES & MATERIALS	4,036	2,291	2,191	11,550	81.0%
CAPITAL OUTLAY					
MISCELLANEOUS	3,782	3,255	18,413	30,145	38.9%
TOTAL EXPENSES	287,292	364,116	407,184	985,133	58.7%
TOTAL REVENUES	1,106			398,918	100.0%
<u>FINANCE</u>					
SALARIES & WAGES	178,224	172,245	181,756	759,248	76.1%
EMPLOYEE BENEFITS	31,133	91,487	46,709	202,587	76.9%
PURCHASED PROFESSIONAL SERVICES	16,419	27,431	76,404	201,606	62.1%
PURCHASED PROPERTY SERVICES	632	2,752	30,718	41,600	26.2%
OTHER PURCHASED SERVICES	1,651	5,939	3,167	31,654	90.0%
SUPPLIES & MATERIALS	684	2,584	1,344	9,600	86.0%
CAPITAL OUTLAY			216	1,260	82.9%
MISCELLANEOUS	34,406	33,325	38,385	82,300	53.4%
TOTAL EXPENSES	263,149	335,763	378,697	1,329,855	71.5%
TOTAL REVENUES	384,903	278,351	344,626	6,731,940	94.9%
<u>INFORMATION SYSTEMS</u>					
SALARIES & WAGES	229,491	250,790	258,365	1,081,943	76.1%
EMPLOYEE BENEFITS	54,137	154,536	79,402	374,285	78.8%
PURCHASED PROFESSIONAL SERVICES	11,600	11,600	11,600	11,600	0.0%
PURCHASED PROPERTY SERVICES	353,414	290,877	308,914	497,032	37.8%
OTHER PURCHASED SERVICES	111,212	71,601	73,616	100,466	26.7%
SUPPLIES & MATERIALS	14,085	3,394	23,786	31,800	25.2%
CAPITAL OUTLAY	33,332	43,936	88,669		
MISCELLANEOUS		300	532	650	18.2%
TOTAL EXPENSES	807,271	827,034	844,883	2,097,776	59.7%
TOTAL REVENUES				31,982	100.0%

**CITY OF MANCHESTER
THREE YEAR HISTORY
EXPENDITURES AND REVENUE BY DEPARTMENT
FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2004, 2003 AND 2002**

	2003 TOTAL OBLIGATIONS	2004 TOTAL OBLIGATIONS	2005 TOTAL OBLIGATIONS	2005 MODIFIED BUDGET	2005 PERCENTAGE UNOBLIGATED
<u>MAYOR'S</u>					
SALARIES & WAGES	\$ 48,001	\$ 50,228	\$ 48,216	\$ 201,464	76.1%
EMPLOYEE BENEFITS	12,191	30,840	14,646	69,772	79.0%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES				400	100.0%
OTHER PURCHASED SERVICES	626	947	778	7,823	90.1%
SUPPLIES & MATERIALS	181	207	196	2,014	90.3%
CAPITAL OUTLAY					
MISCELLANEOUS	(1,714)			2,897	100.0%
TOTAL EXPENSES	59,285	82,222	63,835	284,370	77.6%
TOTAL REVENUES					
<u>YOUTH SERVICES</u>					
SALARIES & WAGES	99,461	99,199	76,967	393,252	80.4%
EMPLOYEE BENEFITS	19,246	53,834	21,249	118,613	82.1%
PURCHASED PROFESSIONAL SERVICES	200	488		3,000	100.0%
PURCHASED PROPERTY SERVICES	9,344	6,859	2,100	10,775	80.5%
OTHER PURCHASED SERVICES	2,498	921	2,045	12,376	83.5%
SUPPLIES & MATERIALS	1,441	1,005	327	3,564	90.8%
CAPITAL OUTLAY				3,036	100.0%
MISCELLANEOUS	235	(580)	135	5,564	97.6%
TOTAL EXPENSES	132,425	161,726	102,823	550,180	81.3%
TOTAL REVENUES			4,594		
<u>HUMAN RESOURCES</u>					
SALARIES & WAGES	137,442	170,404	142,505	615,470	76.8%
EMPLOYEE BENEFITS	1,094,959	111,678	548,175	299,199	-83.2%
PURCHASED PROFESSIONAL SERVICES		6,165	30,102	42,963	29.9%
PURCHASED PROPERTY SERVICES				150	100.0%
OTHER PURCHASED SERVICES	10,211	3,361	5,355	29,839	82.1%
SUPPLIES & MATERIALS	413	2,451	3,261	9,967	67.3%
CAPITAL OUTLAY	1,909	9,998	1,200	3,815	68.5%
MISCELLANEOUS	(542)	(3,690)	349	9,800	96.4%
TOTAL EXPENSES	1,244,392	300,367	730,947	1,011,203	27.7%
TOTAL REVENUES	100	84		23,500	100.0%
<u>PLANNING</u>					
SALARIES & WAGES	175,313	166,106	158,199	663,830	76.2%
EMPLOYEE BENEFITS	35,819	102,135	44,238	201,364	78.0%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES	795	354	791	1,150	31.2%
OTHER PURCHASED SERVICES	4,949	5,208	744	7,924	90.6%
SUPPLIES & MATERIALS	618	635	466	1,100	57.6%
CAPITAL OUTLAY					
MISCELLANEOUS	763	2,386			
TOTAL EXPENSES	218,257	276,824	204,438	875,368	76.6%
TOTAL REVENUES	107,455	60,635	57,276	319,000	82.0%

**CITY OF MANCHESTER
THREE YEAR HISTORY
EXPENDITURES AND REVENUE BY DEPARTMENT
FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2004, 2003 AND 2002**

	2003 TOTAL OBLIGATIONS	2004 TOTAL OBLIGATIONS	2005 TOTAL OBLIGATIONS	2005 MODIFIED BUDGET	2005 PERCENTAGE UNOBLIGATED
<u>BUILDING MAINTENANCE DIVISION</u>					
SALARIES & WAGES	\$ 150,266	\$ 158,292	\$ 184,012	\$ 744,886	75.3%
EMPLOYEE BENEFITS	38,847	100,175	61,522	269,058	77.1%
PURCHASED PROFESSIONAL SERVICES	785	266	1,026	5,255	80.5%
PURCHASED PROPERTY SERVICES	131,557	136,119	95,970	348,860	72.5%
OTHER PURCHASED SERVICES	3,488,551	3,652,915	3,820,061	4,027,348	5.1%
SUPPLIES & MATERIALS	100,928	122,955	93,622	403,717	76.8%
CAPITAL OUTLAY	377	6,946	7,993	23,171	65.5%
MISCELLANEOUS	91,680	83,123	54,909	413,636	86.7%
TOTAL EXPENSES	4,002,991	4,260,791	4,319,116	6,235,931	30.7%
TOTAL REVENUES	926,901		75	5,544,000	100.0%
<u>TAX COLLECTOR</u>					
SALARIES & WAGES	115,396	121,073	115,521	488,415	76.3%
EMPLOYEE BENEFITS	26,996	73,722	34,829	160,512	78.3%
PURCHASED PROFESSIONAL SERVICES	648	224	129	20,000	99.4%
PURCHASED PROPERTY SERVICES		852	852	992	14.1%
OTHER PURCHASED SERVICES	4,925	4,658	5,643	38,040	85.2%
SUPPLIES & MATERIALS	296	364	550	9,750	94.4%
CAPITAL OUTLAY					
MISCELLANEOUS	4		13	200	93.5%
TOTAL EXPENSES	148,265	200,893	157,537	717,909	78.1%
TOTAL REVENUES	3,394,209	4,177,400	4,416,218	16,170,400	72.7%
<u>FIRE</u>					
SALARIES & WAGES	3,121,997	3,361,827	3,267,557	14,300,894	77.2%
EMPLOYEE BENEFITS	779,404	1,057,558	1,006,024	4,810,757	79.1%
PURCHASED PROFESSIONAL SERVICES	5,034	4,200	4,200	15,760	73.4%
PURCHASED PROPERTY SERVICES	113,580	105,743	91,027	328,891	72.3%
OTHER PURCHASED SERVICES	23,139	15,318	51,036	159,644	68.0%
SUPPLIES & MATERIALS	60,361	64,073	73,402	395,131	81.4%
CAPITAL OUTLAY	4,609	13,723	100,374	50,822	-97.5%
MISCELLANEOUS	3,007	2,282	3,683	22,388	83.5%
TOTAL EXPENSES	4,111,131	4,624,724	4,597,302	20,084,287	77.1%
TOTAL REVENUES	18,142	25,393	102,190	347,250	70.6%
<u>POLICE</u>					
SALARIES & WAGES	3,049,454	3,283,685	3,172,582	14,420,532	78.0%
EMPLOYEE BENEFITS	760,742	991,582	904,494	4,257,982	78.8%
PURCHASED PROFESSIONAL SERVICES	200	3,591	359	8,000	95.5%
PURCHASED PROPERTY SERVICES	149,611	197,817	179,086	258,900	30.8%
OTHER PURCHASED SERVICES	87,444	94,680	90,840	202,616	55.2%
SUPPLIES & MATERIALS	307,169	322,605	306,234	470,100	34.9%
CAPITAL OUTLAY	1,889	1,161	3,669	7,900	53.6%
MISCELLANEOUS	31,944	49,116	57,340	189,470	69.7%
TOTAL EXPENSES	4,388,453	4,944,237	4,714,604	19,815,500	76.2%
TOTAL REVENUES	268,421	402,939	365,088	2,077,309	82.4%

**CITY OF MANCHESTER
THREE YEAR HISTORY
EXPENDITURES AND REVENUE BY DEPARTMENT
FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2004, 2003 AND 2002**

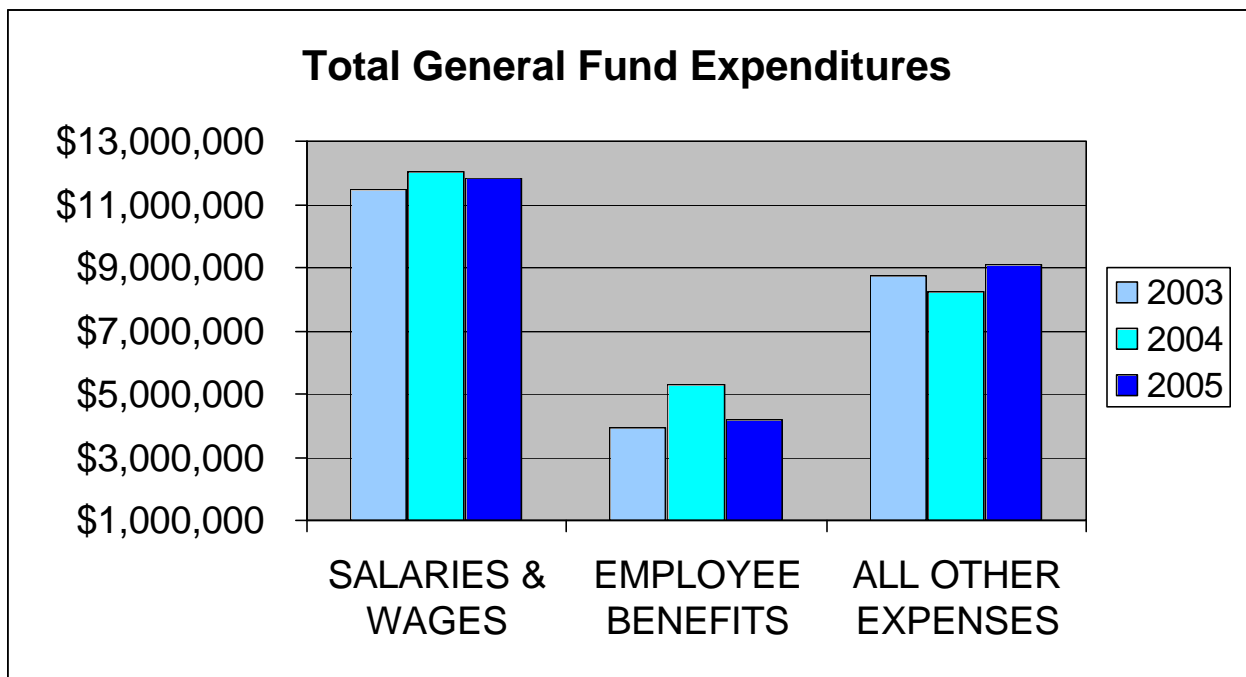
	2003 TOTAL OBLIGATIONS	2004 TOTAL OBLIGATIONS	2005 TOTAL OBLIGATIONS	2005 MODIFIED BUDGET	2005 PERCENTAGE UNOBLIGATED
<u>HEALTH</u>					
SALARIES & WAGES	\$ 373,061	\$ 338,548	\$ 351,751	\$ 2,268,494	84.5%
EMPLOYEE BENEFITS	73,464	295,999	102,746	771,242	86.7%
PURCHASED PROFESSIONAL SERVICES	2,116	497	1,096	10,000	89.0%
PURCHASED PROPERTY SERVICES	8,575	4,769	7,716	17,650	56.3%
OTHER PURCHASED SERVICES	51,122	2,718	7,631	33,396	77.2%
SUPPLIES & MATERIALS	20,134	15,531	17,181	70,300	75.6%
CAPITAL OUTLAY	10,588	3,567			
MISCELLANEOUS	165,439	2,105	4,256	17,030	75.0%
TOTAL EXPENSES	704,499	663,734	492,377	3,188,112	84.6%
TOTAL REVENUES	45,883	45,400	26,280	2,003,513	98.7%
<u>HIGHWAY</u>					
SALARIES & WAGES	1,748,111	1,832,973	1,800,497	8,020,966	77.6%
EMPLOYEE BENEFITS	498,412	1,116,206	644,144	2,975,972	78.4%
PURCHASED PROFESSIONAL SERVICES	3,582	396	588	7,350	92.0%
PURCHASED PROPERTY SERVICES	1,557,091	1,411,808	1,639,058	4,986,577	67.1%
OTHER PURCHASED SERVICES	38,208	83,341	60,480	226,837	73.3%
SUPPLIES & MATERIALS	257,021	112,576	144,968	1,352,400	89.3%
CAPITAL OUTLAY	2,633	5,691	2,753	49,000	94.4%
MISCELLANEOUS	306,546	308,230	323,070	1,028,314	68.6%
TOTAL EXPENSES	4,411,604	4,871,221	4,615,557	18,647,416	75.2%
TOTAL REVENUES	989,793	1,550,623	977,394	3,505,041	72.1%
<u>TRAFFIC</u>					
SALARIES & WAGES	157,310	176,856	177,694	721,114	75.4%
EMPLOYEE BENEFITS	43,581	106,070	66,783	304,842	78.1%
PURCHASED PROFESSIONAL SERVICES	7,050	7,169	4,809	28,380	83.1%
PURCHASED PROPERTY SERVICES	236,491	16,251	231,906	1,195,382	80.6%
OTHER PURCHASED SERVICES	138,087	132,896	90,262	580,906	84.5%
SUPPLIES & MATERIALS	74,332	68,097	48,739	267,747	81.8%
CAPITAL OUTLAY					
MISCELLANEOUS	1,093	846	1,368	730	-87.4%
TOTAL EXPENSES	657,944	508,185	621,561	3,099,101	79.9%
TOTAL REVENUES	1,058,630	1,068,076	1,019,536	4,627,427	78.0%
<u>WELFARE</u>					
SALARIES & WAGES	102,368	109,623	108,811	485,949	77.6%
EMPLOYEE BENEFITS	21,022	64,680	32,076	149,239	78.5%
PURCHASED PROFESSIONAL SERVICES	945	54,000	46,960	177,500	73.5%
PURCHASED PROPERTY SERVICES	19,116	19,507	873	3,900	77.6%
OTHER PURCHASED SERVICES	927	4,279	16,681	11,803	-41.3%
SUPPLIES & MATERIALS	2,058	707	242	4,450	94.6%
CAPITAL OUTLAY				500	100.0%
MISCELLANEOUS	187,035	82,623	103,823	388,785	73.3%
TOTAL EXPENSES	333,471	335,419	309,466	1,222,126	74.7%
TOTAL REVENUES	34,431	12,914	40,056	85,000	52.9%

**CITY OF MANCHESTER
THREE YEAR HISTORY
EXPENDITURES AND REVENUE BY DEPARTMENT
FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2004, 2003 AND 2002**

	2003 TOTAL OBLIGATIONS	2004 TOTAL OBLIGATIONS	2005 TOTAL OBLIGATIONS	2005 MODIFIED BUDGET	2005 PERCENTAGE UNOBLIGATED
<u>PARKS, RECREATION & CEMETERY</u>					
SALARIES & WAGES	\$ 590,595	\$ 608,163	\$ 639,905	\$ 1,912,172	66.5%
EMPLOYEE BENEFITS	109,338	211,668	139,766	516,407	72.9%
PURCHASED PROFESSIONAL SERVICES	432	384	598	1,000	40.2%
PURCHASED PROPERTY SERVICES	14,922	17,586	23,238	103,700	77.6%
OTHER PURCHASED SERVICES	21,777	15,177	12,433	58,742	78.8%
SUPPLIES & MATERIALS	58,013	47,302	64,668	326,137	80.2%
CAPITAL OUTLAY	2,257		8,560	45,000	81.0%
MISCELLANEOUS	75,467	110,198	81,895	451,782	81.9%
TOTAL EXPENSES	872,801	1,010,478	971,063	3,414,940	71.6%
TOTAL REVENUES	54,638	43,251	69,010	655,050	89.5%
<u>LIBRARY</u>					
SALARIES & WAGES	372,701	358,744	367,501	1,570,620	76.6%
EMPLOYEE BENEFITS	86,736	225,307	115,489	510,599	77.4%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES	54,234	56,983	67,176	73,200	8.2%
OTHER PURCHASED SERVICES	7,938	(1,221)	6,343	64,538	90.2%
SUPPLIES & MATERIALS	53,918	47,948	70,359	289,989	75.7%
CAPITAL OUTLAY					
MISCELLANEOUS	(39)	102	91	400	77.4%
TOTAL EXPENSES	575,488	687,863	626,958	2,509,346	75.0%
TOTAL REVENUES					
<u>ELDERLY SERVICES</u>					
SALARIES & WAGES	38,746	40,394	40,306	168,588	76.1%
EMPLOYEE BENEFITS	12,184	28,592	15,725	70,219	77.6%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES	48,034	87,706	19,795	20,852	5.1%
OTHER PURCHASED SERVICES	3,377	2,506	3,405	4,963	31.4%
SUPPLIES & MATERIALS	6,662	5,484	13,260	19,852	33.2%
CAPITAL OUTLAY					
MISCELLANEOUS				130	100.0%
TOTAL EXPENSES	109,003	164,682	92,490	284,604	67.5%
TOTAL REVENUES					
<u>MCTV</u>					
SALARIES & WAGES				307,342	100.0%
EMPLOYEE BENEFITS				26,400	100.0%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES					
OTHER PURCHASED SERVICES					
SUPPLIES & MATERIALS					
CAPITAL OUTLAY					
MISCELLANEOUS				83,738	100.0%
TOTAL EXPENSES	-	-	-	417,480	100.0%
TOTAL REVENUES					

**CITY OF MANCHESTER
THREE YEAR HISTORY
EXPENDITURES AND REVENUE BY DEPARTMENT
FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2004, 2003 AND 2002**

	2003 TOTAL OBLIGATIONS	2004 TOTAL OBLIGATIONS	2005 TOTAL OBLIGATIONS	2005 MODIFIED BUDGET	2005 PERCENTAGE UNOBLIGATED
<u>TOTAL GENERAL FUND</u>					
SALARIES & WAGES	\$ 11,461,339	\$ 12,041,438	\$ 11,855,590	\$ 52,360,090	77.4%
EMPLOYEE BENEFITS	3,942,352	5,304,460	4,171,106	17,185,525	75.7%
ALL OTHER EXPENSES	8,743,729	8,233,312	9,112,834	20,969,319	56.5%
TOTAL GENERAL FUND EXPENSES	24,147,420	25,579,210	25,139,529	90,514,934	72.2%
TOTAL GENERAL FUND REVENUES	8,169,375	8,561,673	8,397,888	46,988,537	82.1%



**CITY OF MANCHESTER
THREE YEAR HISTORY
EXPENDITURES AND REVENUE BY DEPARTMENT
FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2004, 2003 AND 2002**

	2003 TOTAL OBLIGATIONS	2004 TOTAL OBLIGATIONS	2005 TOTAL OBLIGATIONS	2005 MODIFIED BUDGET	2005 PERCENTAGE UNOBLIGATED
AGGREGATION					
SALARIES & WAGES	\$ 16,164	\$ 17,058	\$ 15,711	\$ 251,224	93.7%
EMPLOYEE BENEFITS	2,817	25,793	4,215	103,608	95.9%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES				1,800	100.0%
OTHER PURCHASED SERVICES	402	3	95	139,750	99.9%
SUPPLIES & MATERIALS				4,800	100.0%
CAPITAL OUTLAY			1,906	10,000	80.9%
MISCELLANEOUS	145	7,891	6,913	323,500	97.9%
TOTAL EXPENSES	19,528	50,745	28,840	834,682	96.5%
TOTAL REVENUES	7,307	1,679		1,440,200	100.0%
AVIATION					
SALARIES & WAGES	761,790	822,213	862,557	4,370,062	80.3%
EMPLOYEE BENEFITS	353,227	439,733	293,749	1,654,307	82.2%
PURCHASED PROFESSIONAL SERVICES	30,042	155,043	218,401	655,000	66.7%
PURCHASED PROPERTY SERVICES	6,376,678	7,016,936	9,024,136	9,858,500	8.5%
OTHER PURCHASED SERVICES	730,364	566,812	856,384	1,295,360	33.9%
SUPPLIES & MATERIALS	1,767,657	1,488,190	2,355,166	3,765,100	37.4%
CAPITAL OUTLAY	14,116	118,084	51,648	562,500	90.8%
MISCELLANEOUS	5,853,174	8,958,385	5,881,037	29,237,500	79.9%
TOTAL EXPENSES	15,887,048	19,565,396	19,543,077	51,398,329	62.0%
TOTAL REVENUES	14,599,126	12,204,868	22,420,652	54,403,450	58.8%
ENVIRONMENTAL PROTECTION					
SALARIES & WAGES	443,267	478,367	467,686	2,194,962	78.7%
EMPLOYEE BENEFITS	87,761	225,372	141,820	753,852	81.2%
PURCHASED PROFESSIONAL SERVICES	5,072	(1,130)	29,641	91,000	67.4%
PURCHASED PROPERTY SERVICES	179,573	193,469	176,798	483,110	63.4%
OTHER PURCHASED SERVICES	20,487	52,297	64,923	238,666	72.8%
SUPPLIES & MATERIALS	430,696	503,078	555,525	2,427,950	77.1%
CAPITAL OUTLAY	6,641	3,488	(3,184)	61,475	105.2%
MISCELLANEOUS	3,677,524	3,554,809	4,022,095	8,333,972	51.7%
TOTAL EXPENSES	4,851,021	5,009,750	5,455,304	14,584,987	62.6%
TOTAL REVENUES	3,097,278	3,271,993	3,436,944	14,336,020	76.0%
RECREATION					
SALARIES & WAGES	254,192	274,004	273,616	1,352,018	79.8%
EMPLOYEE BENEFITS	51,668	147,330	73,194	349,097	79.0%
PURCHASED PROFESSIONAL SERVICES	1,087	1,097	1,353	4,700	71.2%
PURCHASED PROPERTY SERVICES	12,195	16,180	13,492	117,750	88.5%
OTHER PURCHASED SERVICES	4,013	11,687	10,342	96,400	89.3%
SUPPLIES & MATERIALS	77,728	61,772	66,851	533,350	87.5%
CAPITAL OUTLAY		6,450	1,300	33,500	96.1%
MISCELLANEOUS	82,275	82,586	29,445	404,088	92.7%
TOTAL EXPENSES	483,158	601,106	469,594	2,890,903	83.8%
TOTAL REVENUES	398,912	290,716	417,069	2,461,968	83.1%